

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
BARTHOLOMEW COUNTY, INDIANA
January 1, 2018 to December 31, 2018



FILED
07/11/2019

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|-------------------------------------|--|
| County Auditor | Barbara Hackman Pia O'Connor | 11-01-08 to 12-31-18 01-01-19 to 12-31-22 |
| County Treasurer | Pia O'Connor Barbara Hackman | 01-01-10 to 12-31-18 01-01-19 to 12-31-22 |
| Clerk of the Circuit Court | Jay Phelps | 01-01-14 to 12-31-22 |
| County Sheriff | Matt Myers | 01-01-14 to 12-31-22 |
| President of the County Council | Mark Gorbett Matt Miller | 01-01-18 to 12-31-18 01-01-19 to 12-31-19 |
| President of the Board of County Commissioners | Larry Kleinhenz Richard A. Flohr | 01-01-18 to 12-31-18 01-01-19 to 12-31-19 |



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Bartholomew County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 12, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

June 12, 2019



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Bartholomew County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated June 12, 2019, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001 and 2018-002, that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001 and 2018-002.

Bartholomew County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

June 12, 2019

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

| Fund | Cash and Investments 01-01-18 | Receipts | Disbursements | Cash and Investments 12-31-18 |
|--|-------------------------------------|------------|---------------|-------------------------------------|
| Sheriff's Inmate Trust | \$ 19,265 | \$ 515,036 | \$ 506,162 | \$ 28,139 |
| Jail Commissary | 118,474 | 166,651 | 137,091 | 148,034 |
| General | 4,267,432 | 24,626,276 | 21,708,441 | 7,185,267 |
| Accident Report | 20,409 | 9,990 | 10,809 | 19,590 |
| CEDIT County Share | - | 178,487 | 178,487 | - |
| City and Town Court Costs | 9,448 | 17,859 | 18,070 | 9,237 |
| Clerk's Records Perpetuation | 166,484 | 79,319 | 82,825 | 162,978 |
| Community Corrections | 263,422 | 1,467,752 | 1,526,492 | 204,682 |
| Community Transition Program | - | 78,650 | 78,650 | - |
| Sales Disclosure - County Share | 106,750 | 10,775 | - | 117,525 |
| Covered Bridge | 30,350 | 1,850 | - | 32,200 |
| Cumulative Bridge | 3,505,390 | 1,947,694 | 1,910,482 | 3,542,602 |
| Drug Free Community | 44,639 | 31,601 | 36,791 | 39,449 |
| Emergency Planning/Right To Know | 44,687 | 7,480 | 5,845 | 46,322 |
| Firearms Training | 31,786 | 13,530 | 8,999 | 36,317 |
| General Drain Improvement | 351,101 | 86,374 | 129,908 | 307,567 |
| Health | 377,596 | 1,377,297 | 1,567,275 | 187,618 |
| Identification Security Protection | 157,329 | 12,627 | 3,000 | 166,956 |
| Local Health Maintenance | 142,463 | 51,544 | 52,513 | 141,494 |
| Local Road and Street | 669,830 | 1,151,710 | 670,832 | 1,150,708 |
| Medical Care for Inmates | 3,274 | 423 | 51 | 3,646 |
| Misdemeanant | 89,647 | 45,435 | 49,429 | 85,653 |
| Motor Vehicle Highway | 726,813 | 4,603,603 | 4,490,373 | 840,043 |
| Park Nonreverting Capital | 7,079 | - | - | 7,079 |
| Park Nonreverting Operating | 72,297 | 47,590 | 18,126 | 101,761 |
| Plat Book | 3,147 | 305 | - | 3,452 |
| Rainy Day | 4,054,562 | - | 41,667 | 4,012,895 |
| Reassessment - 2015 | 152,927 | 554,654 | 444,715 | 262,866 |
| Recorder's Records Perpetuation | 279,994 | 202,166 | 91,439 | 390,721 |
| COUNTY RIVERBOAT REVENUE | 10,411 | 171,669 | 30,274 | 151,806 |
| Sex and Violent Offender Administration | 6,158 | 4,792 | 1,719 | 9,231 |
| Storm Water Management Operating | - | 57,494 | 57,494 | - |
| Additional Excise Tax Judgments | 4,375 | - | - | 4,375 |
| Supplemental Public Defender Services | 123,628 | 32,208 | 50,460 | 105,376 |
| Surplus Tax | 84,788 | 26,209 | 44,242 | 66,755 |
| Surveyor's Corner Perpetuation | 74,599 | 62,510 | 30,282 | 106,827 |
| Tax Sale Fees | 44,136 | 8,593 | 5,967 | 46,762 |
| Tax Sale Redemption | (600) | 64,013 | 27,997 | 35,416 |
| Tax Sale Surplus | 617,962 | 383,528 | 359,374 | 642,116 |
| Local Health Department Trust Account | 180,987 | 38,001 | 38,278 | 180,710 |
| Vehicle Inspection | 4,546 | 1,560 | - | 6,106 |
| Guardian Ad Litem | - | 52,026 | 52,026 | - |
| Election and Registration | 150,468 | 264,648 | 189,358 | 225,758 |
| County Elected Officials Training | 32,266 | 12,627 | 5,858 | 39,035 |
| County Offender Transportation Fund | 5,501 | 850 | - | 6,351 |
| Statewide 911 | (137,013) | 1,843,405 | 1,781,353 | (74,961) |
| Adult Probation Administrative | 25,499 | 53,020 | 74,000 | 4,519 |
| Juvenile Probation Administrative | 95 | 4,904 | 4,000 | 999 |
| Supplemental Juvenile Probation Services | 91 | 9,764 | 5,651 | 4,204 |

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

| Fund | Cash and Investments 01-01-18 | Receipts | Disbursements | Cash and Investments 12-31-18 |
|---|-------------------------------------|-------------|---------------|-------------------------------------|
| Alternative Dispute Resolution | 13,744 | 8,551 | 830 | 21,465 |
| County User Fee | 597,903 | 211,995 | 136,098 | 673,800 |
| Robert Tellman Reconstruction Phase 1 | - | 12,014 | 12,014 | - |
| Donations | 124,779 | 6,932 | 6,424 | 125,287 |
| Debt Service | 843,670 | 1,653,993 | 1,810,000 | 687,663 |
| Payroll Clearing | - | 17,909,952 | 17,909,952 | - |
| Group Health Insurance | - | 893,355 | 893,355 | - |
| United Way W/H | - | 2,418 | 2,418 | - |
| Direct Deposit W/H | - | 12,814,729 | 12,814,729 | - |
| Deferred Compensation W/H | - | 324,908 | 324,908 | - |
| Federal Income Tax W/H | - | 1,599,602 | 1,599,602 | - |
| FICA W/H | - | 1,309,652 | 1,309,652 | - |
| Local Option Tax W/H | - | 296,007 | 296,007 | - |
| PERF Annuity Voluntary | - | 4,711 | 4,711 | - |
| State Income Tax W/H | - | 557,078 | 557,078 | - |
| Garnishments W/H | - | 107,491 | 107,491 | - |
| Settlement | - | 108,735,099 | 108,735,099 | - |
| CVET | - | 330,299 | 330,299 | - |
| State Welfare Excise Tax | - | 3,219,681 | 3,219,681 | - |
| Sewage Collections | 424 | 48,132 | 48,556 | - |
| Financial Institution Tax | - | 143,436 | 143,436 | - |
| HOMESTEAD CREDIT FU | 18,149 | - | - | 18,149 |
| State Fines and Forfeitures | 1,356 | 1,975 | 3,006 | 325 |
| Infraction Judgements | 5,534 | 67,094 | 68,288 | 4,340 |
| Overweight Vehicle Fines | - | 1,146 | 1,416 | (270) |
| Special Death Benefit | 255 | 3,470 | 3,405 | 320 |
| Sales Disclosure - State Share | 520 | 10,960 | 10,895 | 585 |
| Coroners Training & Con't Education | 868 | 10,485 | 10,394 | 959 |
| Interstate Compact - State Share | 513 | - | - | 513 |
| Mortgage Recording Fees - State Share | 648 | 7,370 | 7,390 | 628 |
| Sex and Violent Offender Admin - State | 11 | 532 | 533 | 10 |
| Child Restraint Violations Fines | 125 | 1,125 | 1,175 | 75 |
| Education Plate Fees Agency | 189 | 956 | 1,069 | 76 |
| Riverboat Revenue Sharing | - | 454,922 | 454,922 | - |
| Innkeepers Tax Collections | 108,611 | 1,563,082 | 1,550,325 | 121,368 |
| LOIT Special Distribution | 259,173 | - | 259,173 | - |
| LIT Certified Shares | - | 28,454,989 | 28,454,989 | - |
| LIT Economic Development (County) | 1,571,265 | 2,155,535 | 1,653,419 | 2,073,381 |
| LIT Economic Development | - | 5,712,145 | 5,712,145 | - |
| City/Town Ordinance Violations Fines | 485 | 8,515 | 8,660 | 340 |
| 93.563 Prosecutor PCA | 3,387 | 34,195 | 33,394 | 4,188 |
| 93.563 ARRA Prosecutor IV-D Incentive | 27,291 | - | 27,291 | - |
| 93.563 Title IV-D Incentive | 170,232 | 27,167 | 6,650 | 190,749 |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 138,518 | 63,665 | 33,410 | 168,773 |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | 135,851 | 27,167 | 28,050 | 134,968 |
| 93.069 Public Health Preparedness | 25,304 | 15,921 | 12,681 | 28,544 |
| Alcohol and Drug Services | 3,359 | 131,606 | 133,189 | 1,776 |
| Adult Probation Service | 432 | 368,987 | 353,095 | 16,324 |
| Martin Holder Maint | - | 679 | 679 | - |

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

| Fund | Cash and Investments 01-01-18 | Receipts | Disbursements | Cash and Investments 12-31-18 |
|--|-------------------------------------|-----------|---------------|-------------------------------------|
| Comm Corrections Juvenile | 16,313 | 63,631 | 69,301 | 10,643 |
| Equitable Share Prosecutor | 3,129 | 1,428 | - | 4,557 |
| Comm Correction/Project Income | 6,191 | 713,328 | 581,940 | 137,579 |
| 16.593 ICJI WRAP Grant | (15,603) | 40,212 | 68,920 | (44,311) |
| JURY PAY SUPPLEMENT | 36,349 | 84 | 7,554 | 28,879 |
| PRETRIAL DIVERSION | 28,891 | 51,098 | 79,989 | - |
| INFORMAL ADJ/JUV PR | 426 | 5,530 | 5,497 | 459 |
| McQUEEN DRAIN | - | 15 | 15 | - |
| MARY MCQUEEN DRAIN | 2,101 | 52 | - | 2,153 |
| STRIETELMEIER-WILSON MAINTENANCE | 1,658 | 195 | - | 1,853 |
| JOSEPH ANTHONY DRAIN | 30,389 | 536 | - | 30,925 |
| EDWARD ARMUTH DRAIN | - | 4,809 | 4,312 | 497 |
| ARMUTH-SCHUDER MAINT 1 | 3,119 | 54 | - | 3,173 |
| BIG TOUGH DRAIN | - | 6,948 | 3,946 | 3,002 |
| HARDIN S LINKE (BRUSH CR) | 2,688 | 54,707 | 57,395 | - |
| CLIFFORD MAINT DRAIN | - | 1,009 | 1,009 | - |
| DENOIS CREEK DRAIN | 193,184 | 80,716 | 5,000 | 268,900 |
| OPOSSUM CREEK DRAIN | - | 18,609 | 18,609 | - |
| CHAMBERS DRAIN | - | 18,512 | 18,512 | - |
| DRIFTWOOD DRAIN | - | 1,428 | 1,428 | - |
| CLARENCE HALL DRAIN | 1,312 | 8,524 | 2,900 | 6,936 |
| HENRY LOESCH DRAIN | 4,787 | 5,009 | 202 | 9,594 |
| CHARLES ROSS DRAIN | 2,729 | 39 | 621 | 2,147 |
| SLOAN BRANCH DRAIN | 1,609 | 23,277 | 24,886 | - |
| ELLEN STOBO DRAIN | 1,254 | 1,425 | 400 | 2,279 |
| TELLMAN MAINT DRAIN | - | 3,743 | 1,329 | 2,414 |
| WALESBORO MAINT DRAIN | - | 4,120 | 4,120 | - |
| LITTLE TOUGH MAINT | 11,470 | 202 | 51 | 11,621 |
| EAST CLIFFORD DRAIN | - | 1,122 | 1,122 | - |
| CLIFTY FARMS MAINT | 5,131 | 90 | - | 5,221 |
| EAST CLIFFORD DRAIN | 9,483 | 1,297 | - | 10,780 |
| 16.588 STOP VIOLENC | (9,711) | 45,993 | 45,597 | (9,315) |
| EDITH ROSS MEMORIAL | 8,771 | 155 | - | 8,926 |
| 93.041 ADULT PROTECTIVE SERVICES | (71,095) | 270,848 | 266,504 | (66,751) |
| REAL PROPERTY ENDORSEMENT | 60,657 | 15,885 | 5,561 | 70,981 |
| TELECOMM NON-REVERT | 451,064 | 179,297 | - | 630,361 |
| SHERIFF NON-REVERTI | 1,266 | - | - | 1,266 |
| EROSION AND SEDIMEN | 6,305 | 3,140 | 1,370 | 8,075 |
| COMMISSIONERS CERTIFICATE SALE | 11,039 | 2,051 | 852 | 12,238 |
| 93.586 COURT IMPROVEMENT GRANT | 5,552 | 27,584 | 12,477 | 20,659 |
| Clerk of the Circuit Court | 1,107,406 | 7,939,473 | 7,816,288 | 1,230,591 |
| Dunn & Associates Insurance | 1,231,323 | 7,981,714 | 8,504,880 | 708,157 |
| Juvenile Alternatives to Detention Initiatives | 29,133 | 45,005 | 52,089 | 22,049 |
| 97.042 C44P-4-344B | (426) | 1,962 | 32,529 | (30,993) |
| Cell Tower Lease Fund | 77,282 | 27,452 | 48,107 | 56,627 |
| Clifford Drain Reconstruction Line B | - | 11,528 | 11,528 | - |
| 97.073 C44P-5-666B | 999 | - | - | 999 |
| CDFA 93.268 Immunization Program Fund | (8,704) | 53,378 | 46,445 | (1,771) |
| State Street Annex Project | 23,100 | - | - | 23,100 |

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

| Fund | Cash and Investments 01-01-18 | Receipts | Disbursements | Cash and Investments 12-31-18 |
|--------------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Employee Trust Account (ETA) | 1,108,153 | 3,675,000 | 3,818,662 | 964,491 |
| CFDA 16.575 VOCA Grant | 49,006 | 106,345 | 66,273 | 89,078 |
| CFDA 20.616 OPO Grant | (1,843) | 20,077 | 15,746 | 2,488 |
| Pre-Trial Release Grant | 61,957 | 133,000 | 162,328 | 32,629 |
| Veterans Court Collections | 4,338 | 1,826 | 984 | 5,180 |
| 97.047 EMC-2014-PC-0007 | 1,906 | - | - | 1,906 |
| Veterans Court Fund | 42,934 | 76,628 | 80,041 | 39,521 |
| Veterans Treatment Court Grant | 5,962 | 10,344 | 7,231 | 9,075 |
| IPCA | 3,956 | - | 3,956 | - |
| 16.523 Incentives and Sanctions | 37 | - | - | 37 |
| Grant#15-GCF-LPA-02 | - | 840,812 | 840,812 | - |
| Sidney Branch Regulated Drain | 5,433 | 23,986 | 29,418 | 1 |
| 20.703 HM-HMP-0548-16-01-00 | 5,806 | 6,499 | - | 12,305 |
| 97.042 EMPGP | (5,798) | - | - | (5,798) |
| Rental Payment | 44,226 | 39,410 | 19,550 | 64,086 |
| Drug Seizure/Forfeitures | 3,959 | 16,930 | 2,167 | 18,722 |
| 2007 LETPP | 652 | - | - | 652 |
| Bartholomew Co. PreTrial II | 16,667 | 5,000 | 16,447 | 5,220 |
| Bartholomew REMC Trust Inc. | - | 2,030 | 2,030 | - |
| 97.067 Active Shooter Grant | - | 5,310 | 139,324 | (134,014) |
| IDHS Foundation 2017 Grant | (1,854) | 108 | 216 | (1,962) |
| ISETS | 21,485 | 1,347,348 | 1,344,298 | 24,535 |
| County Treasurer | 2,887,739 | 2,336,995 | 2,887,739 | 2,336,995 |
| Thrive Alliance Guardianship Program | - | 50,000 | 29,322 | 20,678 |
| JCC Discretionary Fund | - | 7,500 | 5,300 | 2,200 |
| ICJI Realm | - | - | 7,377 | (7,377) |
| VIP Commission | - | 2,213,884 | 1,606,556 | 607,328 |
| LIT Public Safety/Co Share Fund | - | 2,399,533 | 1,942,973 | 456,560 |
| William Steinker Drain Maintenance | - | 306 | 306 | - |
| William Steinker Drain Construction | - | 35,751 | 35,751 | - |
| Barth Co. LHD Partners Project | - | 25,000 | 23,937 | 1,063 |
| 97.042 EMC-2017-EP-00002-S01 | - | 2,710 | 2,640 | 70 |
| CEDIT Holding | - | 13,026 | 13,026 | - |
| LIT/Public Safety Fund | - | 5,690,878 | 5,690,878 | - |
| Co Law Enf Cont Ed Sheriff | 17,972 | - | 17,580 | 392 |
| Totals | <u>\$ 28,540,352</u> | <u>\$ 266,495,672</u> | <u>\$ 262,234,941</u> | <u>\$ 32,801,083</u> |

The notes to the financial statement are an integral part of this statement.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which governs most requirements of the system and gives the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which governs most requirements of the system and gives the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of posting errors and funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2018.

Note 8. Holding Corporation

The County has entered into a capital lease with Bartholomew County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2018 totaled \$1,809,500.

Note 9. Other Postemployment Benefits

The County provides health insurance benefits to eligible retirees and their spouses. These benefits pose a liability to the County for this year and in future years. The County will pay 15 percent of Cobra premiums upon retirement if certain criteria are met. Information regarding the benefits can be obtained by contacting the County.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Sheriff's Inmate Trust | Jail Commissary | General | Accident Report | CEDIT County Share | City and Town Court Costs | Clerk's Records Perpetuation |
|---|------------------------------|--------------------|--------------|--------------------|--------------------------|---------------------------------------|------------------------------------|
| Cash and investments - beginning | \$ 19,265 | \$ 118,474 | \$ 4,267,432 | \$ 20,409 | \$ - | \$ 9,448 | \$ 166,484 |
| Receipts: | | | | | | | |
| Taxes | - | - | 20,159,739 | - | - | - | - |
| Licenses and permits | - | - | 661,341 | - | - | - | - |
| Intergovernmental receipts | - | - | 34,169 | - | - | - | - |
| Charges for services | - | - | 1,495,094 | 9,990 | - | - | 79,319 |
| Fines and forfeits | - | - | 103,137 | - | - | 17,859 | - |
| Other receipts | 515,036 | 166,651 | 2,172,796 | - | 178,487 | - | - |
| Total receipts | 515,036 | 166,651 | 24,626,276 | 9,990 | 178,487 | 17,859 | 79,319 |
| Disbursements: | | | | | | | |
| Personal services | - | - | 13,810,983 | - | - | - | 62,300 |
| Supplies | - | - | 632,731 | - | - | - | - |
| Other services and charges | - | - | 6,312,110 | - | - | - | 20,525 |
| Capital outlay | - | - | 952,555 | - | - | - | - |
| Other disbursements | 506,162 | 137,091 | 62 | 10,809 | 178,487 | 18,070 | - |
| Total disbursements | 506,162 | 137,091 | 21,708,441 | 10,809 | 178,487 | 18,070 | 82,825 |
| Excess (deficiency) of receipts over disbursements | 8,874 | 29,560 | 2,917,835 | (819) | - | (211) | (3,506) |
| Cash and investments - ending | \$ 28,139 | \$ 148,034 | \$ 7,185,267 | \$ 19,590 | \$ - | \$ 9,237 | \$ 162,978 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Community Corrections | Community Transition Program | Sales Disclosure - County Share | Covered Bridge | Cumulative Bridge | Drug Free Community |
|---|--------------------------|------------------------------------|---|-------------------|----------------------|---------------------------|
| Cash and investments - beginning | \$ 263,422 | \$ - | \$ 106,750 | \$ 30,350 | \$ 3,505,390 | \$ 44,639 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 1,655,956 | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 1,462,569 | - | - | - | 5,941 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 5,183 | 78,650 | 10,775 | 1,850 | 285,797 | 31,601 |
| Total receipts | <u>1,467,752</u> | <u>78,650</u> | <u>10,775</u> | <u>1,850</u> | <u>1,947,694</u> | <u>31,601</u> |
| Disbursements: | | | | | | |
| Personal services | 1,327,074 | - | - | - | 183,769 | - |
| Supplies | 62,490 | - | - | - | 279,185 | - |
| Other services and charges | 65,979 | - | - | - | 574,188 | 36,791 |
| Capital outlay | 13,263 | - | - | - | 870,766 | - |
| Other disbursements | 57,686 | 78,650 | - | - | 2,574 | - |
| Total disbursements | <u>1,526,492</u> | <u>78,650</u> | <u>-</u> | <u>-</u> | <u>1,910,482</u> | <u>36,791</u> |
| Excess (deficiency) of receipts over disbursements | <u>(58,740)</u> | <u>-</u> | <u>10,775</u> | <u>1,850</u> | <u>37,212</u> | <u>(5,190)</u> |
| Cash and investments - ending | \$ <u>204,682</u> | \$ <u>-</u> | \$ <u>117,525</u> | \$ <u>32,200</u> | \$ <u>3,542,602</u> | \$ <u>39,449</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Emergency Planning/Right To Know | Firearms Training | General Drain Improvement | Health | Identification Security Protection | Local Health Maintenance |
|---|---|----------------------|---------------------------------|------------|--|--------------------------------|
| Cash and investments - beginning | \$ 44,687 | \$ 31,786 | \$ 351,101 | \$ 377,596 | \$ 157,329 | \$ 142,463 |
| Receipts: | | | | | | |
| Taxes | - | - | - | 1,068,478 | - | - |
| Licenses and permits | - | - | - | 19,730 | - | - |
| Intergovernmental receipts | - | - | - | 3,491 | - | - |
| Charges for services | - | 13,530 | 86,374 | 251,825 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 7,480 | - | - | 33,773 | 12,627 | 51,544 |
| Total receipts | 7,480 | 13,530 | 86,374 | 1,377,297 | 12,627 | 51,544 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | 1,335,094 | - | 38,342 |
| Supplies | - | - | - | 165,441 | - | 4,018 |
| Other services and charges | 5,845 | - | - | 65,050 | 3,000 | 5,794 |
| Capital outlay | - | - | - | 1,500 | - | 4,359 |
| Other disbursements | - | 8,999 | 129,908 | 190 | - | - |
| Total disbursements | 5,845 | 8,999 | 129,908 | 1,567,275 | 3,000 | 52,513 |
| Excess (deficiency) of receipts over disbursements | 1,635 | 4,531 | (43,534) | (189,978) | 9,627 | (969) |
| Cash and investments - ending | \$ 46,322 | \$ 36,317 | \$ 307,567 | \$ 187,618 | \$ 166,956 | \$ 141,494 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Local Road and Street | Medical Care for Inmates | Misdemeanant | Motor Vehicle Highway | Park Nonreverting Capital | Park Nonreverting Operating |
|---|--------------------------------|-----------------------------------|--------------|-----------------------------|---------------------------------|-----------------------------------|
| Cash and investments - beginning | \$ 669,830 | \$ 3,274 | \$ 89,647 | \$ 726,813 | \$ 7,079 | \$ 72,297 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 882,624 | - | - | 4,240,752 | - | - |
| Charges for services | - | 423 | - | - | - | 47,590 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 269,086 | - | 45,435 | 362,851 | - | - |
| Total receipts | 1,151,710 | 423 | 45,435 | 4,603,603 | - | 47,590 |
| Disbursements: | | | | | | |
| Personal services | - | - | 49,429 | 1,391,621 | - | - |
| Supplies | 94,836 | - | - | 416,189 | - | - |
| Other services and charges | 302,655 | - | - | 453,836 | - | - |
| Capital outlay | 273,341 | - | - | 2,228,186 | - | - |
| Other disbursements | - | 51 | - | 541 | - | 18,126 |
| Total disbursements | 670,832 | 51 | 49,429 | 4,490,373 | - | 18,126 |
| Excess (deficiency) of receipts over disbursements | 480,878 | 372 | (3,994) | 113,230 | - | 29,464 |
| Cash and investments - ending | \$ 1,150,708 | \$ 3,646 | \$ 85,653 | \$ 840,043 | \$ 7,079 | \$ 101,761 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Plat Book | Rainy Day | Reassessment - 2015 | Recorder's Records Perpetuation | COUNTY RIVERBOAT REVENUE | Sex and Violent Offender Administration |
|---|-----------------|---------------------|---------------------------|---------------------------------------|--------------------------------|---|
| Cash and investments - beginning | \$ 3,147 | \$ 4,054,562 | \$ 152,927 | \$ 279,994 | \$ 10,411 | \$ 6,158 |
| Receipts: | | | | | | |
| Taxes | - | - | 550,487 | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 1,611 | - | - | - |
| Charges for services | 305 | - | - | 202,166 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | 2,556 | - | 171,669 | 4,792 |
| Total receipts | <u>305</u> | <u>-</u> | <u>554,654</u> | <u>202,166</u> | <u>171,669</u> | <u>4,792</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | 78,620 | 11,706 | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | 364,440 | 19,752 | - | - |
| Capital outlay | - | - | 1,655 | - | 30,274 | - |
| Other disbursements | - | 41,667 | - | 59,981 | - | 1,719 |
| Total disbursements | <u>-</u> | <u>41,667</u> | <u>444,715</u> | <u>91,439</u> | <u>30,274</u> | <u>1,719</u> |
| Excess (deficiency) of receipts over disbursements | <u>305</u> | <u>(41,667)</u> | <u>109,939</u> | <u>110,727</u> | <u>141,395</u> | <u>3,073</u> |
| Cash and investments - ending | \$ <u>3,452</u> | \$ <u>4,012,895</u> | \$ <u>262,866</u> | \$ <u>390,721</u> | \$ <u>151,806</u> | \$ <u>9,231</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Storm Water Management Operating | Additional Excise Tax Judgments | Supplemental Public Defender Services | Surplus Tax | Surveyor's Corner Perpetuation | Tax Sale Fees |
|---|---|--|--|----------------|--------------------------------------|---------------------|
| Cash and investments - beginning | \$ - | \$ 4,375 | \$ 123,628 | \$ 84,788 | \$ 74,599 | \$ 44,136 |
| Receipts: | | | | | | |
| Taxes | 57,494 | - | - | 25,787 | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 62,510 | - |
| Fines and forfeits | - | - | 32,208 | - | - | - |
| Other receipts | - | - | - | 422 | - | 8,593 |
| Total receipts | 57,494 | - | 32,208 | 26,209 | 62,510 | 8,593 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | 502 | - |
| Other services and charges | - | - | 50,460 | - | 1,670 | 5,967 |
| Capital outlay | - | - | - | - | 28,110 | - |
| Other disbursements | 57,494 | - | - | 44,242 | - | - |
| Total disbursements | 57,494 | - | 50,460 | 44,242 | 30,282 | 5,967 |
| Excess (deficiency) of receipts over disbursements | - | - | (18,252) | (18,033) | 32,228 | 2,626 |
| Cash and investments - ending | \$ - | \$ 4,375 | \$ 105,376 | \$ 66,755 | \$ 106,827 | \$ 46,762 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Tax Sale Redemption | Tax Sale Surplus | Local Health Department Trust Account | Vehicle Inspection | Guardian Ad Litem | Election and Registration |
|---|---------------------------|------------------------|---|-----------------------|-------------------------|---------------------------------|
| Cash and investments - beginning | \$ (600) | \$ 617,962 | \$ 180,987 | \$ 4,546 | \$ - | \$ 150,468 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 260,749 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | 589 |
| Charges for services | - | - | 34,635 | 1,560 | - | - |
| Fines and forfeits | - | - | - | - | 52,026 | - |
| Other receipts | 64,013 | 383,528 | 3,366 | - | - | 3,310 |
| Total receipts | 64,013 | 383,528 | 38,001 | 1,560 | 52,026 | 264,648 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | 140,222 |
| Supplies | - | - | 17,581 | - | - | 14,125 |
| Other services and charges | - | 359,374 | 18,284 | - | - | 35,011 |
| Capital outlay | - | - | 2,413 | - | - | - |
| Other disbursements | 27,997 | - | - | - | 52,026 | - |
| Total disbursements | 27,997 | 359,374 | 38,278 | - | 52,026 | 189,358 |
| Excess (deficiency) of receipts over disbursements | 36,016 | 24,154 | (277) | 1,560 | - | 75,290 |
| Cash and investments - ending | \$ 35,416 | \$ 642,116 | \$ 180,710 | \$ 6,106 | \$ - | \$ 225,758 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | County Elected Officials Training | County Offender Transportation Fund | Statewide 911 | Adult Probation Administrative | Juvenile Probation Administrative | Supplemental Juvenile Probation Services |
|---|--|--|------------------|--------------------------------------|---|---|
| Cash and investments - beginning | \$ 32,266 | \$ 5,501 | \$ (137,013) | \$ 25,499 | \$ 95 | \$ 91 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | 12,627 | - | 1,841,092 | - | - | - |
| Fines and forfeits | - | 850 | - | - | - | 5,726 |
| Other receipts | - | - | 2,313 | 53,020 | 4,904 | 4,038 |
| Total receipts | 12,627 | 850 | 1,843,405 | 53,020 | 4,904 | 9,764 |
| Disbursements: | | | | | | |
| Personal services | - | - | 1,618,222 | - | - | 5,651 |
| Supplies | - | - | 988 | - | - | - |
| Other services and charges | 5,858 | - | 153,358 | - | - | - |
| Capital outlay | - | - | 8,785 | - | - | - |
| Other disbursements | - | - | - | 74,000 | 4,000 | - |
| Total disbursements | 5,858 | - | 1,781,353 | 74,000 | 4,000 | 5,651 |
| Excess (deficiency) of receipts over disbursements | 6,769 | 850 | 62,052 | (20,980) | 904 | 4,113 |
| Cash and investments - ending | \$ 39,035 | \$ 6,351 | \$ (74,961) | \$ 4,519 | \$ 999 | \$ 4,204 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Alternative Dispute Resolution | County User Fee | Robert Tellman Reconstruction Phase 1 | Donations | Debt Service | Payroll Clearing |
|---|--------------------------------------|-----------------------|---|-------------------|-------------------|---------------------|
| Cash and investments - beginning | \$ 13,744 | \$ 597,903 | \$ - | \$ 124,779 | \$ 843,670 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 1,633,307 | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 5,576 | - |
| Charges for services | - | - | 12,014 | - | - | - |
| Fines and forfeits | 8,250 | 211,995 | - | - | - | - |
| Other receipts | 301 | - | - | 6,932 | 15,110 | 17,909,952 |
| Total receipts | <u>8,551</u> | <u>211,995</u> | <u>12,014</u> | <u>6,932</u> | <u>1,653,993</u> | <u>17,909,952</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 1,810,000 | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 830 | 136,098 | 12,014 | 6,424 | - | 17,909,952 |
| Total disbursements | <u>830</u> | <u>136,098</u> | <u>12,014</u> | <u>6,424</u> | <u>1,810,000</u> | <u>17,909,952</u> |
| Excess (deficiency) of receipts over disbursements | <u>7,721</u> | <u>75,897</u> | <u>-</u> | <u>508</u> | <u>(156,007)</u> | <u>-</u> |
| Cash and investments - ending | \$ <u>21,465</u> | \$ <u>673,800</u> | \$ <u>-</u> | \$ <u>125,287</u> | \$ <u>687,663</u> | \$ <u>-</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Group Health Insurance | United Way W/H | Direct Deposit W/H | Deferred Compensation W/H | Federal Income Tax W/H | FICA W/H |
|--|------------------------------|----------------------|--------------------------|---------------------------------|---------------------------------|------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 893,355 | 2,418 | 12,814,729 | 324,908 | 1,599,602 | 1,309,652 |
| Total receipts | <u>893,355</u> | <u>2,418</u> | <u>12,814,729</u> | <u>324,908</u> | <u>1,599,602</u> | <u>1,309,652</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 893,355 | 2,418 | 12,814,729 | 324,908 | 1,599,602 | 1,309,652 |
| Total disbursements | <u>893,355</u> | <u>2,418</u> | <u>12,814,729</u> | <u>324,908</u> | <u>1,599,602</u> | <u>1,309,652</u> |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | - | - |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Local Option Tax W/H | PERF Annuity Voluntary | State Income Tax W/H | Garnishments W/H | Settlement | CVET |
|---|-------------------------------|------------------------------|-------------------------------|---------------------|-------------|---------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 103,717,647 | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 5,017,452 | 330,299 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 296,007 | 4,711 | 557,078 | 107,491 | - | - |
| Total receipts | 296,007 | 4,711 | 557,078 | 107,491 | 108,735,099 | 330,299 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 296,007 | 4,711 | 557,078 | 107,491 | 108,735,099 | 330,299 |
| Total disbursements | 296,007 | 4,711 | 557,078 | 107,491 | 108,735,099 | 330,299 |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | - | - |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | State Welfare Excise Tax | Sewage Collections | Financial Institution Tax | HOMESTEAD CREDIT FU | State Fines and Forfeitures | Infraction Judgements |
|---|-----------------------------------|-----------------------|---------------------------------|---------------------------|--------------------------------------|--------------------------|
| Cash and investments - beginning | \$ - | \$ 424 | \$ - | \$ 18,149 | \$ 1,356 | \$ 5,534 |
| Receipts: | | | | | | |
| Taxes | 3,219,681 | 48,132 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 143,436 | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | 1,975 | - |
| Other receipts | - | - | - | - | - | 67,094 |
| Total receipts | <u>3,219,681</u> | <u>48,132</u> | <u>143,436</u> | <u>-</u> | <u>1,975</u> | <u>67,094</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | 143,436 | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 3,219,681 | 48,556 | - | - | 3,006 | 68,288 |
| Total disbursements | <u>3,219,681</u> | <u>48,556</u> | <u>143,436</u> | <u>-</u> | <u>3,006</u> | <u>68,288</u> |
| Excess (deficiency) of receipts over disbursements | - | (424) | - | - | (1,031) | (1,194) |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ 18,149 | \$ 325 | \$ 4,340 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Overweight Vehicle Fines | Special Death Benefit | Sales Disclosure - State Share | Coroners Training & Con't Education | Interstate Compact - State Share | Mortgage Recording Fees - State Share |
|---|--------------------------------|-----------------------------|--|---|--|--|
| Cash and investments - beginning | \$ - | \$ 255 | \$ 520 | \$ 868 | \$ 513 | \$ 648 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | 1,146 | 3,470 | 10,960 | - | - | - |
| Other receipts | - | - | - | 10,485 | - | 7,370 |
| Total receipts | 1,146 | 3,470 | 10,960 | 10,485 | - | 7,370 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 1,416 | 3,405 | 10,895 | 10,394 | - | 7,390 |
| Total disbursements | 1,416 | 3,405 | 10,895 | 10,394 | - | 7,390 |
| Excess (deficiency) of receipts over disbursements | (270) | 65 | 65 | 91 | - | (20) |
| Cash and investments - ending | \$ (270) | \$ 320 | \$ 585 | \$ 959 | \$ 513 | \$ 628 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Sex and Violent Offender Admin - State | Child Restraint Violations Fines | Education Plate Fees Agency | Riverboat Revenue Sharing | Innkeepers Tax Collections | LOIT Special Distribution |
|---|--|---|--------------------------------------|---------------------------------|----------------------------------|---------------------------------|
| Cash and investments - beginning | \$ 11 | \$ 125 | \$ 189 | \$ - | \$ 108,611 | \$ 259,173 |
| Receipts: | | | | | | |
| Taxes | - | - | - | 454,922 | 1,563,082 | - |
| Licenses and permits | - | - | 956 | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 532 | 1,125 | - | - | - | - |
| Total receipts | 532 | 1,125 | 956 | 454,922 | 1,563,082 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 1,443,064 | - |
| Capital outlay | - | - | - | - | - | 259,173 |
| Other disbursements | 533 | 1,175 | 1,069 | 454,922 | 107,261 | - |
| Total disbursements | 533 | 1,175 | 1,069 | 454,922 | 1,550,325 | 259,173 |
| Excess (deficiency) of receipts over disbursements | (1) | (50) | (113) | - | 12,757 | (259,173) |
| Cash and investments - ending | \$ 10 | \$ 75 | \$ 76 | \$ - | \$ 121,368 | \$ - |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | LIT Certified Shares | LIT Economic Development (County) | LIT Economic Development | City/Town Ordinance Violations Fines | 93.563 Prosecutor PCA | 93.563 ARRA Prosecutor IV-D Incentive |
|---|----------------------------|--|--------------------------------|---|-----------------------------|---|
| Cash and investments - beginning | \$ - | \$ 1,571,265 | \$ - | \$ 485 | \$ 3,387 | \$ 27,291 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | 8,515 | - | - |
| Intergovernmental receipts | 28,454,989 | - | 5,712,145 | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 2,155,535 | - | - | 34,195 | - |
| Total receipts | 28,454,989 | 2,155,535 | 5,712,145 | 8,515 | 34,195 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | 925,574 | - | - | - | - |
| Capital outlay | - | 727,845 | - | - | - | - |
| Other disbursements | 28,454,989 | - | 5,712,145 | 8,660 | 33,394 | 27,291 |
| Total disbursements | 28,454,989 | 1,653,419 | 5,712,145 | 8,660 | 33,394 | 27,291 |
| Excess (deficiency) of receipts over disbursements | - | 502,116 | - | (145) | 801 | (27,291) |
| Cash and investments - ending | \$ - | \$ 2,073,381 | \$ - | \$ 340 | \$ 4,188 | \$ - |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | 93.563 Title IV-D Incentive | 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 93.563 Clerk IV-D Incentive-Post Oct '99 | 93.069 Public Health Preparedness | Alcohol and Drug Services | Adult Probation Service |
|--|--------------------------------------|---|--|--|------------------------------------|-------------------------------|
| Cash and investments - beginning | \$ 170,232 | \$ 138,518 | \$ 135,851 | \$ 25,304 | \$ 3,359 | \$ 432 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | 27,167 | 40,874 | 27,167 | 15,921 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 22,791 | - | - | 131,606 | 368,987 |
| Total receipts | <u>27,167</u> | <u>63,665</u> | <u>27,167</u> | <u>15,921</u> | <u>131,606</u> | <u>368,987</u> |
| Disbursements: | | | | | | |
| Personal services | - | 22,921 | 17,550 | 12,445 | 86,432 | 309,247 |
| Supplies | - | - | - | 140 | 1,471 | 989 |
| Other services and charges | - | 10,489 | 10,500 | 96 | 30,286 | 17,859 |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 6,650 | - | - | - | 15,000 | 25,000 |
| Total disbursements | <u>6,650</u> | <u>33,410</u> | <u>28,050</u> | <u>12,681</u> | <u>133,189</u> | <u>353,095</u> |
| Excess (deficiency) of receipts over disbursements | <u>20,517</u> | <u>30,255</u> | <u>(883)</u> | <u>3,240</u> | <u>(1,583)</u> | <u>15,892</u> |
| Cash and investments - ending | \$ <u>190,749</u> | \$ <u>168,773</u> | \$ <u>134,968</u> | \$ <u>28,544</u> | \$ <u>1,776</u> | \$ <u>16,324</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Martin Holder Maint | Comm Corrections Juvenile | Equitable Share Prosecutor | Comm Correction/Project Income | 16,593 ICJI WRAP Grant | JURY PAY SUPPLEMENT |
|---|---------------------------|---------------------------------|----------------------------------|--------------------------------------|---------------------------------|---------------------------|
| Cash and investments - beginning | \$ - | \$ 16,313 | \$ 3,129 | \$ 6,191 | \$ (15,603) | \$ 36,349 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 40,212 | - |
| Charges for services | 679 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 63,631 | 1,428 | 713,328 | - | 84 |
| Total receipts | 679 | 63,631 | 1,428 | 713,328 | 40,212 | 84 |
| Disbursements: | | | | | | |
| Personal services | - | 62,695 | - | 507,228 | 67,321 | 7,554 |
| Supplies | - | 498 | - | 16,213 | - | - |
| Other services and charges | - | 758 | - | 45,236 | 1,599 | - |
| Capital outlay | - | - | - | 13,263 | - | - |
| Other disbursements | 679 | 5,350 | - | - | - | - |
| Total disbursements | 679 | 69,301 | - | 581,940 | 68,920 | 7,554 |
| Excess (deficiency) of receipts over disbursements | - | (5,670) | 1,428 | 131,388 | (28,708) | (7,470) |
| Cash and investments - ending | \$ - | \$ 10,643 | \$ 4,557 | \$ 137,579 | \$ (44,311) | \$ 28,879 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | PRETRIAL DIVERSION | INFORMAL ADJ/JUV PR | McQUEEN DRAIN | MARY MCQUEEN DRAIN | STRIETELMEIER-WILSON MAINTENANCE | JOSEPH ANTHONY DRAIN |
|---|-----------------------|---------------------------|------------------|--------------------------|-------------------------------------|----------------------------|
| Cash and investments - beginning | \$ 28,891 | \$ 426 | \$ - | \$ 2,101 | \$ 1,658 | \$ 30,389 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | 15 | 52 | 195 | 536 |
| Fines and forfeits | - | 5,530 | - | - | - | - |
| Other receipts | 51,098 | - | - | - | - | - |
| Total receipts | 51,098 | 5,530 | 15 | 52 | 195 | 536 |
| Disbursements: | | | | | | |
| Personal services | 79,989 | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | 5,497 | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | 15 | - | - | - |
| Total disbursements | 79,989 | 5,497 | 15 | - | - | - |
| Excess (deficiency) of receipts over disbursements | (28,891) | 33 | - | 52 | 195 | 536 |
| Cash and investments - ending | \$ - | \$ 459 | \$ - | \$ 2,153 | \$ 1,853 | \$ 30,925 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | EDWARD ARMUTH DRAIN | ARMUTH-SCHUDER MAINT 1 | BIG TOUGH DRAIN | HARDIN S LINKE (BRUSH CR) | CLIFFORD MAINT DRAIN | DENOIS CREEK DRAIN |
|--|---------------------------|------------------------------|-----------------------|---------------------------------------|----------------------------|--------------------------|
| Cash and investments - beginning | \$ - | \$ 3,119 | \$ - | \$ 2,688 | \$ - | \$ 193,184 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | 4,809 | 54 | 6,948 | 54,707 | 1,009 | 80,716 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | 4,809 | 54 | 6,948 | 54,707 | 1,009 | 80,716 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 4,312 | - | 3,946 | 57,395 | 1,009 | 5,000 |
| Total disbursements | 4,312 | - | 3,946 | 57,395 | 1,009 | 5,000 |
| Excess (deficiency) of receipts over disbursements | 497 | 54 | 3,002 | (2,688) | - | 75,716 |
| Cash and investments - ending | \$ 497 | \$ 3,173 | \$ 3,002 | \$ - | \$ - | \$ 268,900 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | OPOSSUM CREEK DRAIN | CHAMBERS DRAIN | DRIFTWOOD DRAIN | CLARENCE HALL DRAIN | HENRY LOESCH DRAIN | CHARLES ROSS DRAIN |
|--|---------------------------|-------------------|--------------------|---------------------------|--------------------------|--------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 1,312 | \$ 4,787 | \$ 2,729 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | 18,609 | 18,512 | 1,428 | 8,524 | 5,009 | 39 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | <u>18,609</u> | <u>18,512</u> | <u>1,428</u> | <u>8,524</u> | <u>5,009</u> | <u>39</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 18,609 | 18,512 | 1,428 | 2,900 | 202 | 621 |
| Total disbursements | <u>18,609</u> | <u>18,512</u> | <u>1,428</u> | <u>2,900</u> | <u>202</u> | <u>621</u> |
| Excess (deficiency) of receipts over disbursements | - | - | - | 5,624 | 4,807 | (582) |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ 6,936 | \$ 9,594 | \$ 2,147 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | SLOAN BRANCH DRAIN | ELLEN STOBO DRAIN | TELLMAN MAINT DRAIN | WALESBORO MAINT DRAIN | LITTLE TOUGH MAINT | EAST CLIFFORD DRAIN |
|---|--------------------------|-------------------------|---------------------------|-----------------------------|--------------------------|---------------------------|
| Cash and investments - beginning | \$ 1,609 | \$ 1,254 | \$ - | \$ - | \$ 11,470 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | 23,277 | 1,425 | 3,743 | 4,120 | 202 | 1,122 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | <u>23,277</u> | <u>1,425</u> | <u>3,743</u> | <u>4,120</u> | <u>202</u> | <u>1,122</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 24,886 | 400 | 1,329 | 4,120 | 51 | 1,122 |
| Total disbursements | <u>24,886</u> | <u>400</u> | <u>1,329</u> | <u>4,120</u> | <u>51</u> | <u>1,122</u> |
| Excess (deficiency) of receipts over disbursements | <u>(1,609)</u> | <u>1,025</u> | <u>2,414</u> | <u>-</u> | <u>151</u> | <u>-</u> |
| Cash and investments - ending | \$ - | \$ 2,279 | \$ 2,414 | \$ - | \$ 11,621 | \$ - |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | CLIFTY FARMS MAINT | EAST CLIFFORD DRAIN | 16.588 STOP VIOLENC | EDITH ROSS MEMORIAL | 93.041 ADULT PROTECTIVE SERVICES | REAL PROPERTY ENDORSEMENT |
|--|--------------------------|---------------------------|---------------------------|---------------------------|---|---------------------------------|
| Cash and investments - beginning | \$ 5,131 | \$ 9,483 | \$ (9,711) | \$ 8,771 | \$ (71,095) | \$ 60,657 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 45,993 | - | 260,348 | - |
| Charges for services | 90 | 1,297 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 155 | 10,500 | 15,885 |
| Total receipts | <u>90</u> | <u>1,297</u> | <u>45,993</u> | <u>155</u> | <u>270,848</u> | <u>15,885</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | 42,817 | - | 257,671 | - |
| Supplies | - | - | 317 | - | 263 | - |
| Other services and charges | - | - | 2,463 | - | 8,570 | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | 5,561 |
| Total disbursements | <u>-</u> | <u>-</u> | <u>45,597</u> | <u>-</u> | <u>266,504</u> | <u>5,561</u> |
| Excess (deficiency) of receipts over disbursements | <u>90</u> | <u>1,297</u> | <u>396</u> | <u>155</u> | <u>4,344</u> | <u>10,324</u> |
| Cash and investments - ending | \$ 5,221 | \$ 10,780 | \$ (9,315) | \$ 8,926 | \$ (66,751) | \$ 70,981 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | TELECOMM NON-REVERT | SHERIFF NON-REVERTI | EROSION AND SEDIMEN | COMMISSIONERS CERTIFICATE SALE | 93.586 COURT IMPROVEMENT GRANT | Clerk of the Circuit Court |
|---|------------------------|------------------------|---------------------------|--------------------------------------|---|--|
| Cash and investments - beginning | \$ 451,064 | \$ 1,266 | \$ 6,305 | \$ 11,039 | \$ 5,552 | \$ 1,107,406 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 27,584 | - |
| Charges for services | 179,297 | - | 3,140 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 2,051 | - | 7,939,473 |
| Total receipts | 179,297 | - | 3,140 | 2,051 | 27,584 | 7,939,473 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | 1,370 | - | 12,477 | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | 852 | - | 7,816,288 |
| Total disbursements | - | - | 1,370 | 852 | 12,477 | 7,816,288 |
| Excess (deficiency) of receipts over disbursements | 179,297 | - | 1,770 | 1,199 | 15,107 | 123,185 |
| Cash and investments - ending | \$ 630,361 | \$ 1,266 | \$ 8,075 | \$ 12,238 | \$ 20,659 | \$ 1,230,591 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Dunn & Associates Insurance | Juvenile Alternatives to Detention Initiatives | 97.042 C44P-4-344B | Cell Tower Lease Fund | Clifford Drain Reconstruction Line B | 97.073 C44P-5-666B |
|---|--------------------------------------|--|-----------------------|--------------------------------|--|-----------------------|
| Cash and investments - beginning | \$ 1,231,323 | \$ 29,133 | \$ (426) | \$ 77,282 | \$ - | \$ 999 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 45,005 | - | - | - | - |
| Charges for services | - | - | - | 27,452 | 11,528 | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 7,981,714 | - | 1,962 | - | - | - |
| Total receipts | 7,981,714 | 45,005 | 1,962 | 27,452 | 11,528 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | 3,879 | - | - | - | - |
| Other services and charges | - | 48,210 | - | 48,107 | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 8,504,880 | - | 32,529 | - | 11,528 | - |
| Total disbursements | 8,504,880 | 52,089 | 32,529 | 48,107 | 11,528 | - |
| Excess (deficiency) of receipts over disbursements | (523,166) | (7,084) | (30,567) | (20,655) | - | - |
| Cash and investments - ending | \$ 708,157 | \$ 22,049 | \$ (30,993) | \$ 56,627 | \$ - | \$ 999 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | CFDA 93.268 Immunization Program Fund | State Street Annex Project | Employee Trust Account (ETA) | CFDA 16.575 VOCA Grant | CFDA 20.616 OPO Grant | Pre-Trial Release Grant |
|---|---|-------------------------------------|---------------------------------------|---------------------------------|--------------------------------|-------------------------------|
| Cash and investments - beginning | \$ (8,704) | \$ 23,100 | \$ 1,108,153 | \$ 49,006 | \$ (1,843) | \$ 61,957 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 9,781 | - | - | 106,345 | 20,077 | 133,000 |
| Charges for services | 43,597 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | 3,675,000 | - | - | - |
| Total receipts | 53,378 | - | 3,675,000 | 106,345 | 20,077 | 133,000 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | 54,536 | 15,746 | 107,669 |
| Supplies | 5,423 | - | - | 1,892 | - | 12,470 |
| Other services and charges | 38,382 | - | - | 9,845 | - | 10,551 |
| Capital outlay | 2,640 | - | - | - | - | - |
| Other disbursements | - | - | 3,818,662 | - | - | 31,638 |
| Total disbursements | 46,445 | - | 3,818,662 | 66,273 | 15,746 | 162,328 |
| Excess (deficiency) of receipts over disbursements | 6,933 | - | (143,662) | 40,072 | 4,331 | (29,328) |
| Cash and investments - ending | \$ (1,771) | \$ 23,100 | \$ 964,491 | \$ 89,078 | \$ 2,488 | \$ 32,629 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Veterans Court Collections | 97.047 EMC-2014-PC-0007 | Veterans Court Fund | Veterans Treatment Court Grant | IPCA | 16.523 Incentives and Sanctions |
|---|----------------------------------|----------------------------|---------------------------|---|----------|--|
| Cash and investments - beginning | \$ 4,338 | \$ 1,906 | \$ 42,934 | \$ 5,962 | \$ 3,956 | \$ 37 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 75,936 | 10,336 | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | 692 | 8 | - | - |
| Other receipts | 1,826 | - | - | - | - | - |
| Total receipts | 1,826 | - | 76,628 | 10,344 | - | - |
| Disbursements: | | | | | | |
| Personal services | - | - | 79,471 | - | - | - |
| Supplies | 821 | - | - | - | - | - |
| Other services and charges | 163 | - | - | 7,231 | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | 570 | - | 3,956 | - |
| Total disbursements | 984 | - | 80,041 | 7,231 | 3,956 | - |
| Excess (deficiency) of receipts over disbursements | 842 | - | (3,413) | 3,113 | (3,956) | - |
| Cash and investments - ending | \$ 5,180 | \$ 1,906 | \$ 39,521 | \$ 9,075 | \$ - | \$ 37 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Grant#15-GCF-LPA-02 | Sidney Branch Regulated Drain | 20.703 HM-HMP-0548-16-01-00 | 97.042 EMPGP | Rental Payment |
|---|---------------------|--|--------------------------------|-----------------|-------------------|
| Cash and investments - beginning | \$ - | \$ 5,433 | \$ 5,806 | \$ (5,798) | \$ 44,226 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | 840,812 | - | 6,499 | - | - |
| Charges for services | - | 23,986 | - | - | 39,410 |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | - | - | - | - | - |
| Total receipts | 840,812 | 23,986 | 6,499 | - | 39,410 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Other services and charges | 836,012 | - | - | - | 8,863 |
| Capital outlay | - | - | - | - | - |
| Other disbursements | 4,800 | 29,418 | - | - | 10,687 |
| Total disbursements | 840,812 | 29,418 | - | - | 19,550 |
| Excess (deficiency) of receipts over disbursements | - | (5,432) | 6,499 | - | 19,860 |
| Cash and investments - ending | \$ - | \$ 1 | \$ 12,305 | \$ (5,798) | \$ 64,086 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Drug Seizure/Forfeitures | 2007 LETPP | Bartholomew Co. PreTrial II | Bartholomew REMC Trust Inc. | 97.067 Active Shooter Grant | IDHS Foundation 2017 Grant |
|---|-----------------------------|---------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ 3,959 | \$ 652 | \$ 16,667 | \$ - | \$ - | \$ (1,854) |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 5,000 | - | 5,310 | 108 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 16,930 | - | - | 2,030 | - | - |
| Total receipts | 16,930 | - | 5,000 | 2,030 | 5,310 | 108 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | 16,447 | - | - | - |
| Capital outlay | - | - | - | 2,030 | - | - |
| Other disbursements | 2,167 | - | - | - | 139,324 | 216 |
| Total disbursements | 2,167 | - | 16,447 | 2,030 | 139,324 | 216 |
| Excess (deficiency) of receipts over disbursements | 14,763 | - | (11,447) | - | (134,014) | (108) |
| Cash and investments - ending | \$ 18,722 | \$ 652 | \$ 5,220 | \$ - | \$ (134,014) | \$ (1,962) |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | ISETS | County Treasurer | Thrive Alliance Guardianship Program | JCC Discretionary Fund | ICJI Realm |
|---|-----------|---------------------|---|------------------------------|---------------|
| Cash and investments - beginning | \$ 21,485 | \$ 2,887,739 | \$ - | \$ - | \$ - |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | 50,000 | 7,500 | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 1,347,348 | 2,336,995 | - | - | - |
| Total receipts | 1,347,348 | 2,336,995 | 50,000 | 7,500 | - |
| Disbursements: | | | | | |
| Personal services | - | - | - | 200 | 7,377 |
| Supplies | - | - | - | 5,100 | - |
| Other services and charges | - | - | 29,322 | - | - |
| Capital outlay | - | - | - | - | - |
| Other disbursements | 1,344,298 | 2,887,739 | - | - | - |
| Total disbursements | 1,344,298 | 2,887,739 | 29,322 | 5,300 | 7,377 |
| Excess (deficiency) of receipts over disbursements | 3,050 | (550,744) | 20,678 | 2,200 | (7,377) |
| Cash and investments - ending | \$ 24,535 | \$ 2,336,995 | \$ 20,678 | \$ 2,200 | \$ (7,377) |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | VIP Commission | LIT Public Safety/Co Share Fund | William Steinker Drain Maintenance | William Steinker Drain Construction | Barth Co. LHD Partners Project |
|---|-------------------|---|---|--|--|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 25,000 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 2,213,884 | 2,399,533 | 306 | 35,751 | - |
| Total receipts | 2,213,884 | 2,399,533 | 306 | 35,751 | 25,000 |
| Disbursements: | | | | | |
| Personal services | - | 1,415,484 | - | - | - |
| Supplies | - | 75,469 | - | - | - |
| Other services and charges | - | 355,059 | - | - | 23,937 |
| Capital outlay | - | 40,991 | - | - | - |
| Other disbursements | 1,606,556 | 55,970 | 306 | 35,751 | - |
| Total disbursements | 1,606,556 | 1,942,973 | 306 | 35,751 | 23,937 |
| Excess (deficiency) of receipts over disbursements | 607,328 | 456,560 | - | - | 1,063 |
| Cash and investments - ending | \$ 607,328 | \$ 456,560 | \$ - | \$ - | \$ 1,063 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | 97.042 EMC-2017-EP-00002-S01 | CEDIT Holding | LIT/Public Safety Fund | Co Law Enf Cont Ed Sheriff | Totals |
|--|---------------------------------|------------------|------------------------------|--|---------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 17,972 | \$ 28,540,352 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | 134,415,461 |
| Licenses and permits | - | - | - | - | 690,542 |
| Intergovernmental receipts | - | - | - | - | 48,010,489 |
| Charges for services | - | - | - | - | 4,827,710 |
| Fines and forfeits | - | - | - | - | 455,832 |
| Other receipts | 2,710 | 13,026 | 5,690,878 | - | 78,095,638 |
| Total receipts | 2,710 | 13,026 | 5,690,878 | - | 266,495,672 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | 23,207,386 |
| Supplies | - | - | - | - | 1,813,031 |
| Other services and charges | - | - | - | 17,580 | 14,778,930 |
| Capital outlay | - | - | - | - | 5,461,149 |
| Other disbursements | 2,640 | 13,026 | 5,690,878 | - | 216,974,445 |
| Total disbursements | 2,640 | 13,026 | 5,690,878 | 17,580 | 262,234,941 |
| Excess (deficiency) of receipts over disbursements | 70 | - | - | (17,580) | 4,260,731 |
| Cash and investments - ending | \$ 70 | \$ - | \$ - | \$ 392 | \$ 32,801,083 |

BARTHOLOMEW COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

| Lessor | Purpose | Annual Lease Payments | Lease Beginning Date | Lease Beginning Date |
|---|----------------|-----------------------------|----------------------------|----------------------------|
| Governmental activities: | | | | |
| Bartholomew County Building Corporation | 2006 Refunding | \$ 1,809,500 | 7/15/2015 | 1/15/2027 |
| Motorola Solutions, Inc. | Radio Consoles | <u>67,664</u> | 12/1/2016 | 12/1/2021 |
| Total of annual lease payments | | <u>\$ 1,877,164</u> | | |

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Bartholomew County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2018. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2018.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control over Compliance

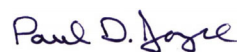
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2018-003, that we consider to be a material weakness.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

June 12, 2019

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

BARTHOLOMEW COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2018

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Passed Through to Subrecipient | Total Federal Awards Expended |
|---|---|---------------------------|--|-----------------------------------|-------------------------------------|
| Department of Agriculture | | | | | |
| Child Nutrition Cluster | | | | | |
| National School Lunch Program School Lunch Program | Indiana Department of Education | 10.555 | 2018 | \$ - | \$ 16,513 |
| School Breakfast Program School Breakfast Program | Indiana Department of Education | 10.553 | 2018 | - | 10,263 |
| Total - Child Nutrition Cluster | | | | - | 26,776 |
| Total - Department of Agriculture | | | | - | 26,776 |
| Department of Justice | | | | | |
| Crime Victim Assistance VOCA Grant | Indiana Criminal Justice Institute | 16.575 | 2018 | - | 64,678 |
| Violence Against Women Formula Grants STOP | Indiana Criminal Justice Institute | 16.588 | 17STOP6181 | - | 45,993 |
| Residential Substance Abuse Treatment for State Prisoners ICJI RSAT Grant | Indiana Criminal Justice Institute | 16.593 | 2018 | - | 40,212 |
| Total - Department of Justice | | | | - | 150,883 |
| Department of Transportation | | | | | |
| Highway Planning and Construction Cluster | | | | | |
| Highway Planning and Construction Bike/Pedestrian Facilities | Indiana Department of Transportation | 20.205 | DES #0401196 | - | 41,515 |
| Sign Modification | | | DES #1297756 | - | 21,582 |
| County Bridge Inspections | | | DES #1382105 | - | 19,200 |
| Countywide Bridge Inspection and Inventory Program for Cycle Years 2018-2022 | | | DES #1500192 | - | 120,774 |
| Roadway Improvements along Lowell Road | | | DES #1700732 | - | 19,549 |
| Total - Highway Planning and Construction Cluster | | | | - | 222,620 |
| Highway Safety Cluster | | | | | |
| State and Community Highway Safety OPO Grant | Indiana Department of Transportation | 20.600 | D3-18-11854 | - | 6,499 |
| National Priority Safety Programs OPO Grant | Indiana Criminal Justice Institute | 20.616 | D3-16-10112 | - | 20,077 |
| Total - Highway Safety Cluster | | | | - | 26,576 |
| Total - Department of Transportation | | | | - | 249,196 |
| Department of Health and Human Services | | | | | |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements | | | | | |
| Public Health Preparedness LHD Partners Project | Indiana Department of Health | 93.074 | EDS#A70-4-0532196 2018 | - | 15,921 25,000 |
| Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements | | | | - | 40,921 |
| Immunization Cooperative Agreements Immunization Program | Indiana Department of Health | 93.268 | A70-5-073170 | - | 27,439 |
| PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds 2018-2019 Immunization Grant | Indiana Department of Health | 93.539 | NH23IP000723 | - | 25,939 |
| Child Support Enforcement | | | | | |
| Reimbursement - Clerk | Indiana Department of Child Services | 93.563 | 2018 | - | 19,090 |
| Reimbursement - Prosecutor | | | 2018 | - | 297,234 |
| Reimbursement - IV-D Court | | | 2018 | - | 42,711 |
| Prosecutor - ARRA Incentive | | | 2018 | - | 4,500 |
| Prosecutor - Incentive | | | 2018 | - | 33,410 |
| Clerk - Incentive | | | 2018 | - | 28,050 |
| County - Incentive | | | 2018 | - | 6,850 |
| Indirect Costs | | | 2018 | - | 73,859 |
| Total - Child Support Enforcement | | | | - | 505,504 |
| State Court Improvement Program CIP | Indiana Supreme Court | 93.586 | CIP-2018BTD | - | 27,558 |
| Total - Department of Health and Human Services | | | | - | 627,361 |
| Department of Homeland Security | | | | | |
| Emergency Management Performance Grants | | | | | |
| 2017 EMPG- National Homeland Security Conference OEP/Emergency Management | Indiana Department of Homeland Security | 97.042 | EMC-2017-EP00002-S01 C44P-1-291A | - | 2,710 34,174 |
| Total - Emergency Management Performance Grants | | | | - | 36,884 |
| Homeland Security Grant Program Active Shooter Grant | Indiana Department of Homeland Security | 97.067 | 2018 | - | 5,310 |
| Total - Department of Homeland Security | | | | - | 42,194 |
| Total federal awards expended | | | | \$ - | \$ 1,096,410 |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

BARTHOLOMEW COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

| | |
|--|---|
| Type of auditor's report issued: | Adverse as to GAAP; Unmodified as to Regulatory Basis |
| Internal control over financial reporting: | |
| Material weaknesses identified? | yes |
| Significant deficiencies identified? | none reported |
| Noncompliance material to financial statement noted? | yes |

Federal Awards:

| | |
|--|---------------|
| Internal control over major program: | |
| Material weaknesses identified? | yes |
| Significant deficiencies identified? | none reported |
| Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? | yes |

Identification of Major Program and type of auditor's report issued on compliance for it:

| CFDA Number | Name of Federal Program or Cluster | Opinion Issued |
|----------------|------------------------------------|-------------------|
| 93.563 | Child Support Enforcement | Unmodified |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

| | |
|--|----|
| Auditee qualified as low-risk auditee? | no |
|--|----|

Section II - Financial Statement Findings

FINDING 2018-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat of Finding 2017-001 from the immediately prior audit.

Condition

The County had not established effective internal controls over the financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the County's Schedule of Expenditures of Federal Awards (SEFA). One employee prepared the SEFA without evidence of an oversight, review, or approval process to ensure the SEFA was accurate prior to submission.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The SEFA contained the following errors:

1. The federal expenditures for nine federal programs were overstated in the aggregate amount of \$2,906,328.
2. The federal expenditures for three federal programs were understated by \$320,805.
3. The federal expenditures for one federal program, CFDA 93.539, were omitted by the unit.
4. Three state grants were incorrectly reported as federal grants.
5. Four CFDA numbers were incorrectly reported.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

The County's management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

The failure to establish and properly implement internal controls enabled material misstatements to remain undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

We recommended that the County's management establish controls related to the preparation of the SEFA.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2018-002

Subject: Financial Transactions and Reporting - County Auditor
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat of Finding 2017-002 from the immediately prior audit.

Condition

There were deficiencies in the internal control system of the County Auditor's office related to financial transactions and reporting.

The County contracted with a third-party administer to administer the County's self-insurance health insurance fund (Dunn & Associates Insurance fund). The fund is not ran through the County's financial system. The financial statement fund balances were obtained from the bank account abstract.

Context

Due to the lack of internal controls, the Dunn & Associates Insurance fund receipts and disbursements were understated by \$2,884,639 and \$4,403,183, respectively.

Audit adjustments were proposed, accepted by the County Auditor, and made to the County's financial statement.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

Cause

Management had not established a proper system of internal control to ensure proper financial transactions and reporting.

Effect

The failure to establish controls enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Recommendation

We recommended that the County's management establish a system of internal controls related to financial transactions and reporting.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2018-003

Subject: Internal Controls over Child Support Enforcement
Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2018
Pass-Through Entity: Indiana Department of Child Services
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles,
Cash Management, Period of Performance, Reporting
Audit Finding: Material Weakness

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the compliance requirements listed above.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

County Prosecuting Attorney

A consultant prepared the Monthly Expense Claims (MEC) and the Quarterly Incentive Expenditure (QIE) reports. The County Prosecuting Attorney's staff had not documented their review to ensure the MECs were for allowable activities and allowable costs, paid prior to requesting reimbursement, incurred within the period of performance, and that amounts reported were accurate.

County Auditor

An employee of the County Auditor prepared the Quarterly Incentive Balance (QIB) reports; however, there was no documented oversight, review, or approval process to ensure the accuracy of the reports prior to submission.

A consultant prepared the Cost Allocation Plan for indirect costs charged to the program for the County. The County had not established effective controls to ensure the Cost Allocation Plan was properly prepared and included accurate information.

Context

The lack of internal controls was a systemic issue throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management had not established an effective system of internal controls that segregated key functions over the compliance requirements listed above.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirements listed above.

Questioned Costs

There were no questioned costs identified.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County's management establish and implement controls related to the grant agreement and the compliance requirements listed above.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-01

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A
Contact Person Responsible for Corrective Actions: Pia O'Connor, Auditor
Contact Phone Number: (812) 379-1510

Status of Audit Finding: These errors are in the process of being corrected.

1. The federal expenditures for nine programs were overstated in the aggregate amount of \$539,511.00
2. The federal expenditures for three programs were understated in the amount of \$56,518.00
3. The federal expenditures for 16 programs were omitted by the unit in the aggregate amount of \$571,185.00.
4. Two state grants were incorrectly reported as federal grants.
5. The pass-through entity identifying number was listed incorrectly for 14 federal grants.
6. Three CFDA numbers were incorrectly reported.

We will utilize a more accurate government website to identify Federal versus State grants. We will work closer with individual departments ensuring proper receipts and disbursements are entered correctly. Also, we will work to ensure that all grants are included on the SEFA Grant schedule and properly identified. It is our intentions to seek additional training on grants.

Pia O'Connor

Auditor
Bartholomew County Auditor

May 23 2019
Date

Focused on providing accurate information, maintaining and enhancing government transparency, and delivering great customer service to Bartholomew County.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-02

Fiscal year in which the finding initially occurred: 2018
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A
Contact Person Responsible for Corrective Actions: Pia O'Connor, Auditor
Contact Phone Number: (812) 379-1510

Status of Audit Finding:

We are continuing our process of implementing proper Internal Controls set by the SBOA in their 2015 guidance manual, Uniform Internal Control Standards for Indiana Political Subdivisions, which our County Commissioners adopted in 2016 as required.

The required training of personnel concerning internal control standards and procedures has been implemented and certifications are available in my office for review.

We will continue to strive to meet the required aspects of the Internal Control Standards and will put into place a proper system that will be helpful in creating efficiencies so that any errors are detected and corrective measures are made as needed.

This finding has been completed. In regards to the Annual Financial Report: The Chief Deputy Auditor prepares and enters the County's financial information into Gateway for Government Unites financial reporting system. The Auditor then reviews the information entered by the Chief Deputy Auditor and submits the report into Gateway. Documentation is printed and initialed by both the Chief Deputy and Auditor.

In regards to Self-Insurance Fund Transactions: The County contracted with a third-party administrator (TPA) to administer the self-insurance health fund (Dunn & Associates Insurance Fund). The monthly reports compiled by the TPA are emailed to 4 individuals within County Government, the Payroll Administrator, Chief Deputy and Auditor within the Auditor's Office and the County Administrator within the Commissioner's Office. Although each person above reviews the reports received, the Auditor reviews and reconciles the reports to confirm their accuracy. Once this has been completed, documentation is printed, signed and filed in a binder with said reports by month.

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Pia O'Connor PP

Pia O'Connor

Auditor

Bartholomew County Auditor

May 22, 2019

Date



CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: **Pia O'Connor**
Contact Phone Number: **812-379-1510**

Views of Responsible Official:

I agree with the findings as listed.

Description of Corrective Action Plan:

Proper procedures will be implemented for monitoring and reviewing any and all Grants, either Federal or State. A checklist will be created and completed during various parts of the grant process and on a monthly basis grant data will be reviewed, verified and signed off on.

In addition to monthly review, after SEFA (grant) information is entered into Gateway by the Chief Deputy Auditor, the Auditor will review the information for accuracy before the reports are submitted.

Anticipated Completion Date: A continuing process

(Signature)

Auditor

(Title)

June 10 2019

(Date)

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CORRECTIVE ACTION PLAN

FINDING 2018-002

Contact Person Responsible for Corrective Action: **Pia O'Connor**
Contact Phone Number: **812-379-1510**

Views of Responsible Official:

I agree with the findings as listed.

Description of Corrective Action Plan:

Proper procedures have been implemented for monitoring and reviewing of all reports provided by the third party administrator in regards to the County's self-insurance health insurance fund. A proper audit will be performed monthly by an employee of the Auditor's Office and a review of the financial data will be verified and signed off on.

Anticipated Completion Date: Completed

(Signature)

Bartholomew County Auditor

(Title)

June 5 2019

(Date)

Focused on providing accurate information, maintaining and enhancing government transparency, and delivering great customer service to Bartholomew County.



CORRECTIVE ACTION PLAN

FINDING 2018-003

Contact Person Responsible for Corrective Action: **Pia O'Connor**
 Contact Phone Number: **812-379-1510**

Views of Responsible Official:

I agree with the findings as listed.

Description of Corrective Action Plan:

We are continuing our process of implementing proper Internal Controls set by the SBOA in their 2015 guidance manual, Uniform Internal Control Standards for Indiana Political Subdivisions, which our County Commissioners have adopted in 2016 as required.

The required training of personnel concerning internal control standards and procedures has been implemented and certifications are available in my office for review.

We will strive to meet the required aspects of the Internal Control Standards and will put into place a proper system that will be helpful in creating efficiencies so that any errors are detected and corrective measures are made as needed.

In regards to Section III – Federal Award Findings and Questioned Cost:

County Prosecutor – The Office Administrator within the Prosecutor's Office will review the Monthly Expense Claims (MEC) and the Quarterly Expenditure Report (QIE) prepared by the consultant to ensure that the activities and costs are allowable before requesting reimbursement and that the amounts reported are correct.

County Auditor - The Chief Deputy Auditor will prepare the Quarterly Incentive Balance (QIB) reports. The Auditor will then review the reports for accuracy prior to submission.

Cost Allocation - The Office Administrator within the Prosecutor's Office will review the Cost Allocation Plan prepared by the consultant regarding indirect costs charged to the program for the County was properly prepared and included accurate information.

Anticipated Completion Date: A continuing process

Focused on providing accurate information, maintaining and enhancing government transparency, and delivering great customer service to Bartholomew County.

P. J. Connor

(Signature)

Auditor

(Title)

June 10, 2019

(Date)

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.